

**ARIZONA DEPARTMENT OF REVENUE
INDIVIDUAL INCOME TAX AUDIT SECTION
TAXPAYER RESPONSE FORM**

NAME: _____ DAYTIME PHONE: _____

ADDRESS: _____ SOCIAL SECURITY #: _____

CITY: _____ STATE: _____ ZIP: _____ AUDITOR: _____

PART A: I AGREE WITH THIS PROPOSED ASSESSMENT AND DO NOT WISH TO FILE A PROTEST.

Checking this box indicates that you agree with all the changes shown on the Notice of Proposed Assessment. Checking this box also waives your right to appeal and the proposed assessment becomes due and payable.

Enter the year for which you agree with the proposed assessment: _____

SIGNATURE OF TAXPAYER OR AUTHORIZED REPRESENTATIVE DATE

PART B: I DISAGREE WITH THIS PROPOSED ASSESSMENT AND WISH TO FILE A PROTEST.

(1) Enter the amount of tax, penalty and interest you disagree with: _____

(2) Enter the year for which the proposed assessment is protested: _____

(3) Identify the adjustments you disagree with and explain why you disagree (attach additional pages if necessary):

(4) Check one of the following boxes:

☐ I request an informal conference with a representative from the Individual Income Tax Audit Section.

NOTE: If you select this option, you may still request a formal hearing at a later date.

☐ I request a formal hearing in the Hearing Office and elect to bypass the opportunity for an informal conference.

SIGNATURE OF TAXPAYER OR AUTHORIZED REPRESENTATIVE DATE

INSTRUCTIONS

- 1) BE SURE TO READ ALL OF THE INFORMATION BEFORE COMPLETING THIS FORM
 - 2) Complete all of the blank spaces at the top of this form.
 - 3) If you agree with the proposed assessment, complete part A only. If you disagree with the proposed assessment, complete part B only. Be sure to complete lines 1 through 4. Attach all available documentation to expedite the resolution of your protest. Please call your auditor if you have any questions or want help with the calculations.
 - 4) Return the signed form in the return envelope provided.
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IF YOU AGREE WITH ALL OF THE PROPOSED ASSESSMENT

Complete Part A only if you agree with the proposed assessment. When the auditor receives your signed response, the proposed assessment becomes final, and the full amount becomes due and payable. To avoid additional interest charges, you may send your check or money order for the total amount due with the completed response form. If you are unable to pay the full amount at this time, you can use the enclosed payment form to request an installment payment plan. If you send a payment, be sure to enclose the payment form with your completed response form.

IF YOU DISAGREE WITH PART OR ALL OF THE PROPOSED ASSESSMENT

You must complete and return the signed Taxpayer Response Form by the Protest Due Date shown on the proposed assessment cover letter. Arizona statutes require you to identify the dollar amount of tax, interest and penalty you disagree with as well as the reason you disagree (ARS 42-122.A). Please call your auditor if you need assistance calculating these amounts.

Be sure complete all of the information requested at the top and in Part B of the Taxpayer Response Form. Please provide documentation to support your disagreement when you return the response form. This will allow the auditor to resolve your protest more quickly. Return the signed response form in the envelope provided. Be sure to provide a phone number where you may be reached during the day. Please write your Social Security Number on all correspondence.

If you disagree with part or all of the proposed assessment, the portion you agree with becomes due and payable when you return this form (ARS 42-122). To avoid additional interest charges, you may send your check or money order for the total amount due with the completed response form. If you send a payment, be sure to enclose the payment form with your completed response form.

IF THE PROTEST DUE DATE HAS PASSED

If the Taxpayer Response Form is not received by the department or postmarked on or before the Protest Due Date, you forfeit the right to protest and collection activity will begin. If the Protest Due Date expires, you must first pay the total assessment (line M) plus additional accrued interest and then file a claim for refund to reinstate your appeal rights. See the enclosed brochure for additional information.

APPOINTING SOMEONE TO REPRESENT YOU

If at any time you wish to appoint someone to represent you, send a completed Power of Attorney form to your auditor. If you wish your representative to sign this Taxpayer Response form on your behalf, the Power of Attorney must be enclosed with it. The Department cannot discuss your case with a representative, or accept this response form signed by a representative, until a completed Power of Attorney is provided. Many representatives have a copy of the Power of Attorney Form available. You may request a Power of Attorney form by calling (602) 542-4260 or 1-800-352-4090 if you live outside of the Phoenix area..

IMPORTANT INFORMATION ABOUT INTEREST

Interest continues to accrue on any unpaid balance. You may pay the protested amounts to stop interest from accruing. Any amount determined to be overpaid as a result of your protest will be refunded, with interest, after the protest is resolved (ARS Section 42-134).